

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

CUSTOMS APPEAL NO.14 OF 2006

Union of India
v/s.

.. Appellant

Shri Prakash Gawde

.. Respondent

Mr.A.S.Rao with Mr.S.M.Shah i/by Dr.T.C.Kaushik for the
appellant.

CORAM : R.M. LODHA & _____
J.P.DEVADHAR, JJ.

DATED : 22ND MARCH, 2006.

P.C.

Heard Mr.A.S.Rao, the learned counsel for the appellant.

2. The Customs, Excise and Service Tax Appellate Tribunal while maintaining the order of the Commissioner in ordering cancellation of Clearing House Agents licence and forfeiture of the security deposit, directed that the order of cancellation shall have no effect on and from 1st October, 2005. To the extent, the Tribunal ordered that the cancellation will come to an end on and from 1.10.2005, the revenue has come in appeal.

3. The Tribunal while directing that the order of cancellation shall come to an end on and from 1.10.2005, set out the reason in paragraph 5 of the impugned order thus-

“However, keeping in view the fact that the CHA licence was suspended in April 2004 and although the suspension was lifted, he was not allowed to

enter into the Customs area and operate as CHA, and he has been out of business for approximately 1.1/2 years, we direct that the order of cancellation will come to an end on 1.10.205.”

4. In our considered view, the impugned order does not give rise to any substantial question of law. Customs appeal does not deserve to be admitted. Dismissed in limine.

(R.M.LODHA, J.)

(J.P.DEVADHAR, J.)